

2013

CERTIFICATE

To the Clerk of Doniphan County, State of Kansas
We, the undersigned, officers of

City of Highland

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2013; and
(3) the Amount(s) of 2012 Ad Valorem Tax are within statutory limitations.

			2013 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2012 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit for 2013		Page No. 2			
Allocation of MVT, RVT, and 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	12-101a	7	513,560	106,468	33.591
Debt Service	10-113				
Library	12-1220				
Special Highway			165,086		
Water			377,006		
Sewer			202,508		
Capital Projects			37,098		
Non-Budgeted Funds					
Totals		xxxxxx	1,295,258	106,468	33.591
Is an Ordinance required to be passed, published, and attached to the budget?			No		County Clerk's Use Only
Budget Summary		0			3,169,512
Neighborhood Revitalization					Nov 1, 2012 Total Assessed Valuation

Assisted by:
Long CPA, PA
Address:
10115 Cherry Lane
Lenexa, Kansas 66220
Email:
jim@jlongcpa.com

Date Attested: August 14, 2012
County Clerk

Ken Steen
Kevin Lueken
Randy A. Engler
Scott Kern
Dwight Kelley

Governing Body

City of Highland

2013

Computation to Determine Limit for 2013

		Amount of Levy
1. Total Tax Levy Amount in 2012 Budget	+ \$	<u>104,093</u>
2. Debt Service Levy in 2012 Budget	- \$	<u>0</u>
3. Tax Levy Excluding Debt Service	\$	<u>104,093</u>
2012 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2012 :	+ _____	67,742
5. Increase in Personal Property for 2012 :		
5a. Personal Property 2012	+ _____	82,286
5b. Personal Property 2011	- _____	111,321
5c. Increase in Personal Property (5a minus 5b)	+ _____	0
		(Use Only if > 0)
6. Valuation of annexed territory for 2012 :		
6a. Real Estate	+ _____	0
6b. State Assessed	+ _____	0
6c. New Improvements	- _____	0
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+ _____	0
7. Valuation of Property that has Changed in Use during 2012 :	+ _____	2,942
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)	_____	70,684
9. Total Estimated Valuation July 1, 2012	_____	3,168,967
10. Total Valuation less Valuation Adjustment (9 minus 8)	_____	3,098,283
11. Factor for Increase (8 divided by 10)	_____	0.02281
12. Amount of Increase (11 times 3)	+ \$ _____	2,375
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	\$ _____	<u>106,468</u>
14. Debt Service Levy in this 2013 Budget	_____	0
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)	_____	<u>106,468</u>

If the 2013 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

City of Highland

2013

Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax

Budgeted Funds for 2012	Budget Tax Levy Amount for 2011	Allocation for Proposed Year 2013		
		MVT	RVT	16/20M Veh
General	104,093	18,153	359	2,065
Debt Service				
Library				
TOTAL	104,093	18,153	359	2,065

County Treas Motor Vehicle Estimate 18,153

County Treasurers Recreational Vehicle Estimate 359

County Treasurers 16/20M Vehicle Estimate 2,065

Motor Vehicle Factor 0.17439

Recreational Vehicle Factor 0.00345

16/20 Vehicle Factor 0.01984

City of Highland

2013

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2011	Current Amount for 2012	Proposed Amount for 2013	Transfers Authorized by Statute
General Fund	Special Highway Fund	23,179			KSA 79-2526
	Totals	23,179	0	0	
	Adjustments*				
	Adjusted Totals	23,179	0	0	

*Note: Adjustments are required only if the transfer is being made in 2012 and/or 2013 from a non-budgeted fund.

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2012	Date Due		Amount Due 2012		Amort 2012 Interest
						Interest	Principal	Interest	Principal	
General Obligation:										
Water System	10/1/2001	10/1/2012	4.00-4.25	75,000	10,000	10/1,4/1	10/1	425	10,000	
Total G.O. Bonds										
Revenue Bonds:					10,000			425	10,000	0
Total Revenue Bonds					0			0	0	0
Other:										
KDHE	8/1/1999	9/1/2018	3.19	797,380	283,735	3/1,9/1	3/1,9/1	9,429	38,900	8,079
Total Other					283,735			9,429	38,900	8,079
Total Indebtedness					293,735			9,854	48,900	8,079

2013

Int Due
13
Principal
0
0
40,250
40,250
40,250

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

[illegible]

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Highland

2013

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	85,684	118,557	141,740
Receipts:			
Ad Valorem Tax	95,658	104,093	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	18,784	18,000	18,153
Recreational Vehicle Tax	368	360	359
16/20M Vehicle Tax			2,065
Gross Earning (Intangible) Tax			3,075
LAVTR			0
City and County Revenue Sharing			0
Redemption District	1,603	1,700	1,700
Gross Earnings Tax	6,922	7,000	7,000
Franchise Fees	59,868	60,000	75,000
Sales Tax	112,419	110,000	115,000
Licenses, Rent and Permits	708	1,000	1,000
Municipal Court	54,436	40,000	40,000
Reimbursements	10,518		
Interest on Idle Funds	2,730	2,000	2,000
Miscellaneous	6,777		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	370,791	344,153	265,352
Resources Available:	456,475	462,710	407,092
Expenditures:			
General Government Personnel	151,075	150,000	160,000
General Government Commodities	67,443	70,000	90,000
General Governmental Contractual	53,223	55,000	100,000
Public Safety	36,028	35,000	45,000
Highway and Streets			
Recreation and Culture		10,000	10,000
Capital Outlay	6,000		107,590
Debt Service	970	970	970
Operating Transfers	23,179		
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	337,918	320,970	513,560
Unencumbered Cash Balance Dec 31	118,557	141,740	xxxxxxxxxxxxxxxxxxxx
2011/2012 Budget Authority Amount:	438,152	454,388	xxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			513,560
Tax Required			106,468
Delinquent Comp Rate:		0.0%	0
Amount of 2012 Ad Valorem Tax			106,468

City of Highland

2013

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget

Fund - Detail Expend

Prior Year
Actual for 2011

Current Year
Estimate for 2012

Proposed Budget
Year for 2013

Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Page Total	0	0	0
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City of Highland

2013

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2011/2012 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2012 Ad Valorem Tax			0

Adopted Budget Library	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2011/2012 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2012 Ad Valorem Tax			0

#VALUE!

City of Highland

2013

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

0	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2011/2012 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2012 Ad Valorem Tax			0

Adopted Budget

0	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2011/2012 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2012 Ad Valorem Tax			0

City of Highland

2013

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2011/2012 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2012 Ad Valorem Tax			0

Adopted Budget

Adopted Budget	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2011/2012 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2012 Ad Valorem Tax			0

City of Highland

2013

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	133,761	132,606	138,746
Receipts:			
State of Kansas Gas Tax	25,380	26,140	26,340
County Transfers Gas	0	0	0
Operating Transfers	23,179		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	48,559	26,140	26,340
Resources Available:	182,320	158,746	165,086
Expenditures:			
Commodities	5,243		30,000
Contractual	43,471	20,000	135,086
Capital Outlay	1,000		
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	49,714	20,000	165,086
Unencumbered Cash Balance Dec 31	132,606	138,746	0
2011/2012 Budget Authority Amount:	147,759	165,361	

Adopted Budget Water	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	111,298	152,431	177,006
Receipts:			
Charges to Customers	203,080	200,000	200,000
Interest on Idle Funds			
Miscellaneous	983		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	204,063	200,000	200,000
Resources Available:	315,361	352,431	377,006
Expenditures:			
Personnel Services	79,211	85,000	95,000
Commodities	18,335	35,000	65,000
Contractual	45,877	45,000	90,000
Capital Outlay	6,000		
Debt Service	10,841	10,425	127,006
Miscellaneous	2,666		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	162,930	175,425	377,006
Unencumbered Cash Balance Dec 31	152,431	177,006	0
2011/2012 Budget Authority Amount:	326,469	329,298	

City of Highland

2013

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	47,513	54,337	57,508
Receipts:			
Charges to Customers	138,407	137,000	145,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	138,407	137,000	145,000
Resources Available:	185,920	191,337	202,508
Expenditures:			
Personnel Services	51,356	53,000	60,000
Commodities	10,638	15,000	20,000
Contractual	16,115	17,500	25,000
Capital Outlay	1,903		49,179
Debt Service	51,571	48,329	48,329
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	131,583	133,829	202,508
Unencumbered Cash Balance Dec 31	54,337	57,508	0
2011/2012 Budget Authority Amount:	191,049	194,053	

Adopted Budget Capital Projects	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	27,098	27,098	27,098
Receipts:			
Grant Funds			10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	10,000
Resources Available:	27,098	27,098	37,098
Expenditures:			
Capital Outlay			37,098
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	37,098
Unencumbered Cash Balance Dec 31	27,098	27,098	0
2011/2012 Budget Authority Amount:	37,098	37,098	

Adopted Budget

Page No.

2013 Neighborhood Revitalization Rebate

Budgeted Funds for 2013	2012 Ad Valorem before Rebate**	2012 Mil Rate before Rebate	Estimate 2013 NR Rebate
General			
Debt Service			
Library			
TOTAL	0	0.000	0

2012 July 1 Valuation: 3,168,967

Valuation Factor: 3,168.967

Neighborhood Revitalization Subj to Rebate: 161,393

Neighborhood Revitalization factor: 161.393

Information comes from the 2013 Budget Summary page. See instructions tab #13 for completing Neighborhood Revitalization Rebate table.

Page No.

2013

NOTICE OF BUDGET HEARING

The governing body of
City of Highland
will meet on August 8, 2012 at 7:00 p.m. at Highland City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2013 Expenditures and Amount of Current Year Estimate for 2012 Ad Valorem Tax establish the maximum limits of the 2013 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2011		Current Year Estimate for 2012		Proposed Budget for 2013		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2012 Ad Valorem Tax	Estimate Tax Rate*
General	337,918	34.171	320,970	33.854	513,560	106,468	33.597
Debt Service							
Library							
Special Highway	49,714		20,000		165,086		
Water	162,930		175,425		377,006		
Sewer	131,583		133,829		202,508		
Capital Projects					37,098		
Non-Budgeted Funds	13,125						
Totals	695,270	34.171	650,224	33.854	1,295,258	106,468	33.597
Less: Transfers	23,179		0		0		
Net Expenditure	672,091		650,224		1,295,258		
Total Tax Levied	103,235		104,093		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	3,021,111		3,074,750		3,168,967		


Outstanding Indebtedness,
January 1,

G.O. Bonds	2010
Revenue Bonds	30,000
Other	0
Lease Purchase Principal	366,323
Total	13,828
	410,151

	2011
	20,000
	0
	324,512
	33,282
	377,794

	2012
	10,000
	0
	283,735
	36,200
	329,935

*Tax rates are expressed in mills


City Official Title: Mayor

Input sheet for City.XLS budget form

Enter City Name (City of)

City of Highland

Enter County Name followed by "County"

Doniphan County

Enter year being budgeted (YYYY)

2013

Enter the following information from the sources shown. This information will be entered on the budget forms in the appropriate locations. If any of the numbers are wrong, change them on this input sheet.

Note: All amounts are to be entered in as whole numbers only.

The input for the following comes directly from the 2012 Budget, Certificate Page:

If amended, then use the amended figures.

Fund Names:	Statute	2012 *Expenditures*	2011 Ad Valorem Tax
General	12-101a	454,388	104,093
Debt Service	10-113		
Library	12-1220		
Fund name for all funds with a tax levy:			
Total Ad Valorem Tax Levy Funds for 2012 Budgeted Year			104,093

Other (non-tax levy) fund names:

Special Highway	165,361
Water	329,298
Sewer	194,053
Capital Projects	37,098

Single No Tax Levy Fund:

--	--

Total Expenditures for 2012 Budgeted Year

1,180,198

Non-budgeted funds:

1	Degginger Fund
2	Building Maintenance
3	Diversion Fund
4	Parks and Recreation
5	

The input for the following comes directly from the 2012 Budget, Budget Summary Page

2010 Tax Rate
(2011 Column)

General	34.171
Debt Service	
Library	
0	
0	
0	
0	
Total	34.171

Total Tax Levied (2011 budget column)

103,235

Assessed Valuation (2011 budget column)

3,021,111

Note: All amounts are to be entered in as whole numbers only.

From the County Clerks Budget Information

Total Assessed Valuation for 2012	3,168,967
New Improvements for 2012	67,742
Personal Property excluding oil, gas, and mobile homes - 2012	82,286
Territory Added: (Current Year Only)	
Real Estate	
State Assessed	
New Improvements	
Property that has changed in use for 2012	2,942
Personal Property excluding oil, gas, and mobile homes- 2011	111,321
Gross earnings (intangible) tax estimate for 2013	3,075
Neighborhood Revitalization	161,393

Actual Tax Rates for the 2012 Budget:

Fund	Rate
General	33.854
Debt Service	
Library	
0	
0	
0	
0	
Total	33.854

Final Assessed Valuation from the November 1, 2011 Abstract 3,074,750

From the County Treasurer's Budget Information - Budget Year Estimates

Motor Vehicle Tax Estimate	18,153
Recreational Vehicle Tax Estimate	359
16/20 M Vehicle Tax	2,065
LAVTR	
City and County Revenue Sharing	

Computation of Delinquency

Actual Delinquency for 2010 Tax - (rate .01213 = 1.213%, key in 1.2)	
Delinquency % used in this budget will be shown on all fund pages with a tax levy**	

****Note:** The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the League of Municipalities' Budget Tips (Special City and County Highway Fund)

2013 State Distribution for Kansas Gas Tax	26,340
2013 County Transfers for Gas***	
Adjusted 2012 State Distribution for Kansas Gas Tax	26,140
Adjusted 2012 County Transfers for Gas***	

*****Note:** Only used when a portion of the County monies are distributed to the Cities under the provisions of K.S.A. 79-3425c

From the 2011 Budget Certificate Page

Funds	2011 Expenditure Amounts Budget Authority
General	438,152
Debt Service	
Library	
0	
0	
0	
0	
Special Highway	147,759
Water	326,469
Sewer	191,049
Capital Projects	37,098
0	
0	
0	

Note: If the 2011 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, DONIPHAN COUNTY, SS:

Dana D. Foley, being first duly sworn, deposes and says: That he is publisher of *The Kansas Chief* a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Doniphan County, Kansas, with a general paid circulation on a yearly basis in Doniphan County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is weekly published at least weekly 50 times a year; has been so published continuously and uninterrupted in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Wathena, Kansas, in said County as periodicals postage paid.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one consecutive weeks, the first publication thereof being made as aforesaid on the 19 day of July, 20 12, with subsequent publications being made on the following dates:

_____, 20 _____
_____, 20 _____
_____, 20 _____

Dana Foley
Publisher

Subscribed and sworn to before me this 19 day of July, 20 12.

Lori Vertin
Notary Public

LORI VERTIN
NOTARY PUBLIC
STATE OF KANSAS
My commission expires 7-6-15

Printer's fee/ Affidavit fee \$ 121.00

Published in *The Kansas Chief* July 19, 2012

NOTICE OF BUDGET HEARING

The governing body of
CITY OF HIGHLAND
will meet on August 8, 2012 at 7:00 p.m. at Highland City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2013 Expenditures and Amount of Current Year Estimate for 2012 Ad Valorem Tax establish the maximum limits of the 2013 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2011	Actual Tax Rate	Current Year Estimate for 2012	Budget Authority for Expenditures	Amount of 2012 Ad Valorem Tax	Estimated Tax Rate
General	337,918	34.17%	320,970	\$13,560	\$106,463	33.597
Debt Service						
Library						
Special Highway	49,714		320,000	165,086		
Water	162,930		313,425	507,006		
Sewer	131,583		271,338	202,508		
Capital Projects				37,098		
Non-Budgeted Funds	413,025					
Totals	695,270	34.17%	650,224	\$1,295,258	\$106,463	33.597
Less Transfers	25,179		0	0		
Net Expenditure	672,091		650,224	\$1,295,258		
Total Tax Levied	103,235		104,093			
Assessed Valuation	3,381,302,349		3,074,750			
Outstanding Indebtedness						
January 1						
G.O. Bonds	30,000		20,000			
Revenue Bonds	0		0			
Other	366,423		324,512			
Less Purchase Principal	13,828		53,928			
Total	410,155		377,794			

* Tax rates are expressed in mills.

Ken Stas
City Official Title: Mayor